

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

\_\_\_\_\_  
In re: : x In Chapter 13  
: :  
ELAINE M. FARNUM : Case No. 14-17201 (AMC)  
: :  
Debtor. : x  
\_\_\_\_\_

**STIPULATION AND ORDER IN LIEU OF OBJECTION REGARDING  
THE CITY OF PHILADELPHIA'S PROOF OF CLAIM**

Elaine M. Farnum (the "Debtor") and the City of Philadelphia (the "City") in order to reach an agreement in lieu of objection to the City's Proof of Claim in the above-captioned case hereby enter into this Stipulation and Order in Lieu of Objection Regarding the City of Philadelphia's Proof of Claim (the "Stipulation").

WHEREAS, the Debtor commenced the above-captioned bankruptcy case on September 8, 2014.

WHEREAS, on March 8, 2016, the City filed proof of claim no. 3-2 (the "Claim") in the amount of \$32,879.05.

WHEREAS, the Claim included an assessed priority unsecured claim for non-filed 2005 business income and receipts tax in the amount of \$458.80 (the "Assessed Claim");

WHEREAS, the Claim also includes a judgment in the amount of \$5,082.00 for a code enforcement action Case No. CE-08-03-73-1186 (the "Code Enforcement Judgment") for failure to file the 2005 business income and receipts tax return;

WHEREAS, the Debtor subsequently filed the missing tax return that was the subject of the Assessed Claim and the Code Enforcement Judgment;

NOW, THEREFORE, in consideration of the background set forth above and the terms and conditions of this Stipulation as more fully set forth below, the Debtor and the City (collectively referred to as the "Parties") agree to be bound and do hereby stipulate as follows:

1. The Parties wish to reach an agreement regarding amendment of the Claim.
2. The parties agree that the portion of the Claim that relates to the Code Enforcement Judgment shall be adjusted to an allowed secured claim in the amount of \$582.00.
3. The parties further agree that the assessed priority unsecured claim for 2005 business income and receipts taxes shall be adjusted to \$1,677.76 per the return.
4. Within ten (10) days of this Stipulation receiving approval by this Honorable Court, the City shall amend its Claim to reflect the adjustments set forth above in paragraphs 2 and 3.
6. Within ten (10) days of the City amending its Claim, the Debtor shall amend her Plan to provide for the payment of the City's Claim in full including post-petition interest.

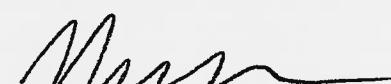
7. The terms of this Stipulation shall not be binding upon the City should this case be dismissed or converted to a case under Chapter 7 of the Bankruptcy Code.

Respectfully submitted,

Date: August 11, 2016

  
Jonathan H. Stanwood, Esq.  
For the Debtor

Date: 8/18/2016

  
Megan N. Harper, Esquire  
Deputy City Solicitor  
Attorney for the City of Philadelphia

AND NOW, this \_\_\_\_ day of \_\_\_\_\_, 2016, upon consideration of the Stipulation between Elaine M. Farnum and the City of Philadelphia, it is hereby ORDERED that the Stipulation is approved.

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ASHELY M. CHAN  
UNITED STATES BANKRUPTCY JUDGE